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**The Private Sector & UN Sustainable Development Goals:
An Evaluation of Progress Using Twitter**

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Report

Presented to the Faculty of the Graduate School of
The University of Texas at Austin
in Partial Fulfillment
of the Requirements
for the Degree of

Master of Public Affairs

and

Master of Business Administration

The University of Texas at Austin

May 2020

Acknowledgements

Professor Greenberg and Dr. Kothare, thank you for your time and talents to help produce this report. I have cherished the opportunity to work with both of you as a student, a graduate assistant, and a researcher during my time at the University of Texas at Austin. I consider myself lucky to be one among many students who have benefited from your dedication to student growth and development.

To my professors across the UT campus, but primarily at the LBJ School of Public Affairs and the McCombs School of Business, thank you for challenging me to be a better, more prepared leader in the public and private domains. To administrators and staff, thank you for your tireless – and often thankless – work behind the scenes. My three years on the Forty Acres have been some of my most memorable to date.

Above all, thank you to my loving and patient family for your endless support throughout this adventure. Quite certainly, none of this would have been possible without you.

Abstract

The Private Sector & UN Sustainable Development Goals: An Evaluation of Progress Using Twitter

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The University of Texas at Austin, 2020

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In September 2015, the UN unanimously ratified the 17 Sustainable Development Goals, an action which would come to represent ‘a paradigm shift for the planet.’ Under this new agenda, Secretary Ban Ki-moon called for increased participation from businesses around the world to help ensure the success of these global goals. To date, private sector involvement in the implementation, financing, and evaluation of the SDGs has received considerable attention. This report proposes another useful lens to evaluate progress: Twitter metrics. Review of Twitter usage during the annual UN General Assembly (2015-2019) reveals important trends about which companies engage in the SDGs conversation, and which companies do not. Further analysis of two distinct case studies – Coca-Cola and Unilever – point towards useful recommendations for all companies to consider when engaging with the SDGs.

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List of Abbreviations

CSO	Civil society organization
CSR	Corporate social responsibility
DRM	Domestic resource mobilization
EU	European Union
HLPF	High-level Political Forum
LSDP	Local Sustainable Development Plan
MDB	Multilateral development bank
MDGs	Millennium Development Goals
ODA	Official development assistance
SDGs	Sustainable Development Goals
UN	United Nations
UNDP	United Nations Development Programme
UNESCO	United Nations
UNICEF	United Nations Children's Fund
UNGA	United Nations General Assembly
USLP	Unilever Sustainable Living Plan
VLR	Voluntary Local Review
VNR	Voluntary National Review

Introduction

Each year, the United Nations General Assembly convenes in New York City. Comprised of 193 Member States, the Assembly operates as the primary deliberative, policymaking, and representative body of the United Nations (UN). The Assembly is authorized to make recommendations, set standards, and initiate actions across the political, economic, social, humanitarian, and legal domains of international issues. Importantly, their responsibilities also include the promotion of sustainable development to achieve “prosperity and economic opportunity, greater social well-being, and protection of the environment” for all people.¹ In September 2015, the General Assembly agreed on a shared blueprint that would shape the next fifteen years: the 2030 Agenda for Sustainable Development. This Agenda has come to govern new strategies and approaches to improve the lives of people everywhere.

BRIEF HISTORY OF SUSTAINABLE DEVELOPMENT GOALS

On January 1, 2016, the 17 Sustainable Development Goals (SDGs) of the 2030 Agenda for Sustainable Development officially came into effect. Unanimously adopted in September 2015 by all 193 Member States of the United Nations (UN), this new agenda marked a historic transition for the international community. The SDGs, also known as the Global Goals, were first conceived at the UN Conference on Sustainable Development in Rio de Janeiro in 2012.² Here, UN representatives proposed that these goals become the official successor to the Millennium Development Goals (MDGs).

¹ “What We Do,” United Nations, accessed March 8, 2020, <https://www.un.org/en/sections/what-we-do/>.

² “Background of the Sustainable Development Goals,” UNDP, accessed March 8, 2020, <https://www.undp.org/content/undp/en/home/sustainable-development-goals/background.html>.

The MDGs are recognized as the UN's first attempt to establish a global framework for coordinating international development activities through measurable, universally agreed-upon objectives. Over the course of fifteen years, the MDGs drove progress in key sectors within developing countries, such as primary education, water and sanitation, child and maternal health, and the fight against HIV/AIDS and tuberculosis. Across the world, the total number of out-of-school children was cut in half, child and maternal mortality decreased by more than 45%, and HIV/AIDS infections fell by 40%.³ Perhaps, most notably, more than one billion people were lifted out of extreme poverty.⁴ These historic accomplishments inspired many to dream of a world in which permanent poverty eradication was, in fact, achievable.

As such, the SDGs largely became viewed as an ambitious commitment to finish the work that had already been started. Comprised of 17 goals, 169 targets, and 231 indicators in total, the SDGs call upon the whole of the international community - governments, business, civil society, academia, faith-based organizations, philanthropy and individual citizens - to collectively eradicate poverty within a generation and to put all societies on a more sustainable development path by 2030. In short, the SDGs are recognized as a framework for development in *all* countries.

A MULTI-STAKEHOLDER APPROACH

The ambition of the SDGs requires resources that exceed those of governments alone. Successful implementation necessitates a modernized approach to development that leverages substantial resources, expertise, and partnerships from all sectors of society. It also requires a coordinated vision and long-term planning. In the defining Resolution, the

³ Ibid.

⁴ Catharine Way, ed., "The Millennium Development Goals Report: 2015," 2015, pp. 4-7.

UN underscores the sheer magnitude of this undertaking in in Paragraph 5 of the 2030 Agenda:

“This is an Agenda of unprecedented scope and significance. It is accepted by all countries and is applicable to all, taking into account different national realities, capacities and levels of development and respecting national policies and priorities. These are universal goals and targets which involve the entire world, developed and developing countries alike. They are integrated and indivisible and balance the three dimensions of sustainable development.”⁵

The three dimensions of sustainable development, which refer to economic, social, and environmental considerations, can only be tackled with the full commitment of developed *and* developing countries. The unprecedented scope of SDGs requires it.

Furthermore, countries must be equal partners in regard to the implementation of the Post-2015 Agenda. According to the Resolution, countries are individually responsible for integrating these goals into their own national contexts. Moreover, they must include other *non*-government stakeholders in the conversation, even those who were not actively involved in development or implementation of the MDGs. By encouraging a multi-stakeholder approach to SDGs implementation, the UN hopes to pave a pathway towards successful implementation of the 2030 Agenda.

Government

Governments have long served as important stakeholders in matters of importance to the UN. For the 2030 Agenda, governments are expected to develop national responses to the overall implementation, conduct comprehensive reviews of their country’s progress, and submit Voluntary National Reviews (VNRs) to the UN. Country plans should

⁵ General Assembly resolution 70/1, “Transforming our world: the 2030 Agenda for Sustainable Development,” A/RES/70/1 (21 October 2015), available from https://www.un.org/ga/search/view_doc.asp?symbol=A/RES/70/1&Lang=E.

incorporate the contributions of business, civil society, indigenous peoples, nonprofits, and other stakeholders, and these plans should also align with national policies and priorities. Between 2016 and 2019, 158 countries submitted their national reviews.⁶

Sovereign nations have unsurprisingly approached these plans - and their subsequent review - quite differently. In Jamaica, for example, the country's fourteen parishes, or municipalities, steer planning and implementation through parish-level Local Sustainable Development Plans (LSDPs).⁷ In Lebanon, the Council of Ministers established a national steering committee to manage a country-wide rollout of the SDGs. In Columbia, the bank Bancóldex issued green and social bonds as a leading mechanism to finance SDG initiatives in-country.⁸ Countries in the EU work closely with the European Union Statistical Office (Eurostat) to track and monitor country-level and EU-level progress against a customized set of sustainable development indicators.⁹ In the United States, cities have largely spearheaded SDG implementation - with New York City taking the lead in 2018 when it became the first city to submit a Voluntary Local Review (VLR), a city-specific report based on the VNR that countries formally submit to the UN.¹⁰ The UN Department of Economic and Social Affairs provides guidelines and resources to help countries navigate their individual path; however, operationalization differs significantly between Member States.

⁶ "Handbook for the Preparation of Voluntary National Reviews: The 2019 Edition," Department of Economic and Social Affairs United Nations, October 2018, https://sustainabledevelopment.un.org/content/documents/20872VNR_hanbook_2019_Edition_v2.pdf.

⁷ Ibid, 27.

⁸ Ibid., 37.

⁹ Eric Pichon, "Reporting on SDG Implementation: UN Mechanisms and the EU Approach," European Parliamentary Research Service, December 2019, [https://www.europarl.europa.eu/RegData/etudes/BRIE/2019/644218/EPRS_BRI\(2019\)644218_EN.pdf](https://www.europarl.europa.eu/RegData/etudes/BRIE/2019/644218/EPRS_BRI(2019)644218_EN.pdf).

¹⁰ Anthony F. Pipa, "A Handbook to Help Cities Report Local Progress on the Sustainable Development Goals," The Brookings Institution, July 9, 2019, <https://www.brookings.edu/blog/up-front/2019/07/09/a-handbook-to-help-cities-report-local-progress-on-the-sustainable-development-goals/>.

Business

Similarly, the private sector has pursued drastically different approaches to SDG implementation despite playing a no less critical role. The day after the UN adopted the 2030 Agenda, Secretary General Ban Ki-moon addressed the Private Sector Forum with a pointed message:

“The Sustainable Development Goals were forged from the most inclusive policy dialogue we have ever organised. Governments must take the lead in living up to their pledges. At the same time, I am counting on the private sector to drive success. Now is the time to mobilise the global business community as never before. The case is clear. Realising the Sustainable Development Goals will improve the environment for doing business and building markets. Trillions of dollars in public and private funds are to be redirected towards the SDGs, creating huge opportunities for responsible companies to deliver solutions.”¹¹

In fact, the private sector had been well-prepared for their leading role since July 2015 when the Third Conference on Financing for Development set forth a new global framework for financing the ambitious 2030 Agenda. By aligning domestic and international finance flows with economic, social, and environmental priorities, the UN signaled the urgent need for private sector investment and market-based solutions to achieve scale.

In response, companies like Ebro Foods - a Spanish company producing rice and pasta - joined the Sustainable Agriculture Initiative to improve the sustainability of its rice supply chain.¹² Ferrovial, an infrastructure company with more than 69,000 employees in

¹¹ “Business and the United Nations: Working Towards the Sustainable Development Goals,” SDG Fund, 2015.

¹² “Case Study: Ebro Foods,” SDG Fund, accessed March 9, 2020, https://www.sdgfund.org/sites/default/files/business-and-un/SDGF_BFP_HKSCSRI_Business_and_SDGs-EBRO.pdf.

25 countries, mapped its core business against the SDGs in order to regularly evaluate how daily operations contribute to their attainment.¹³ Multinational retailer H&M invested in a UNICEF partnership with the Indian government to clamp down on child labor in cotton fields. The company also raised awareness of child rights through their specialty All for Children Collection, which directed 25% of the proceeds to the UN organization.¹⁴ Many more companies have responded to the UN's call to action, and in time, this report will further explore their efforts to promote the SDGs.

Civil Society

Civil society engagement spans as wide as the sector itself. Loosely defined, this stakeholder group can include academia, faith-based organizations, religious orders, indigenous communities, affinity groups, and even individual citizens. Nevertheless, the contributions of civil society organizations (CSOs) are no less important than aforementioned stakeholders in the public or private sector. Paragraph 89 of the 2030 Agenda explicitly calls upon major groups and other stakeholders “to report out on their contribution” to the SDGs.

CSOs can leverage voluntary reporting mechanisms like the VNR or adopt their own processes and products. For example, in Kenya, a coalition of civil society organizations worked closely with the government to publish a CSO voluntary review and integrate its findings into the country's VNR.¹⁵ Brazil's national CSO coalition published a ‘spotlight’ report to underscore divergences from the country's VNR, and then pursued

¹³ “Case Study: Ferrovial,” SDG Fund, accessed March 9, 2020, https://www.sdgfund.org/sites/default/files/business-and-un/SDGF_BFP_HKSCSRI_Business_and_SDGs-FERROVIAL.pdf.

¹⁴ “Case Study: H&M,” SDG Fund, accessed March 9, 2020, https://www.sdgfund.org/sites/default/files/business-and-un/SDGF_BFP_HKSCSRI_Business_and_SDGs-HandM.pdf.

¹⁵ Graham Long, “How Should Civil Society Stakeholders Report Their Contribution to the Implementation of the 2030 Agenda for Sustainable Development?,” p 21.

further conversations in subsequent meetings with the government.¹⁶ In Bangladesh, the Disability Alliance on SDGs published an additional national report “to ensure the engagement of the persons with disabilities into the VNR process.”¹⁷ In Finland, CSOs can register their commitments and remark on “the Finland we want by 2050” through an open, online portal.

This wide spectrum of engagement - from government, business, and civil society organizations - reflects the multi-stakeholder approach that the UN envisioned, and hoped for. This type of broad-based support elevates the global campaign and increases the potential for successful implementation.

Media & Public Awareness Campaigns

Indeed, in this spirit of multi-stakeholder partnership, the SDGs were launched with great fanfare at the UN General Assembly. The UN pushed out global media and communications campaigns to elevate the profile of the goals. They leveraged a suite of communication tools and resources and engaged a range of influential voices to call attention to their importance. The Secretary-General designated “SDG Advocates,” or globally-recognized individuals “dedicated to peace, prosperity, and the planet,” who could use their unique platforms to raise awareness around the SDGs.¹⁸ Business and CSOs also adapted their own communication plans to highlight their organization’s specific position, policies, and plans around SDG implementation. By and large, the international community took to social media of all forms, including Facebook, Instagram, and YouTube. Twitter, in particular, emerged as a leading platform to publicly express support for the 2030 Agenda while engaging other Twitter users in real-time. At the time of the 2015 UN

¹⁶ Ibid., 21.

¹⁷ Ibid., 22.

¹⁸ SDG Advocates, UN SDG Advocates, accessed March 16, 2020, <https://www.unsdgadvocates.org/about>.

General Assembly, Twitter reported more than 307 million monthly active users¹⁹ - making it one of the largest platforms to reach people all over the world.

Literature Review

The following literature review provides an examination of published information on the UN Sustainable Development Goals, approaches to private sector engagement, and corporate strategies to communicate efforts in support of the SDGs and other social responsibility initiatives. The first and second sections focus on the transition from the Millennium Development Goals to the Sustainable Development Goals, including specific considerations for the implementation, financing, and measurement of the Post-2015 Agenda. The third section reviews motivations for and approaches to engage the private sector in the development and implementation of the SDGs. The fourth section provides an overview of corporate social responsibility communication, and strategies that a company may use to broadcast their CSR initiatives to mainstream audiences.

TRANSITION FROM MDGs TO SDGs

The new millennium ushered in a new approach to development. Under the direction of the UN, countries established global priorities, which were codified through the Millennium Development Goals. As previously discussed, the international community largely heralded the MDGs as a success with overall decreases in poverty rates, child and maternal deaths, HIV/AIDs and tuberculosis infection rates, and out-of-school youth. In addition, the proportion of undernourished people living in developing regions fell by half, which seemingly signaled an important inflection point in the fight against extreme poverty. Secretary General Ban Ki-Moon heralded “the global mobilisation behind the Millennium Development Goals has produced *the most successful anti-poverty movement*

¹⁹ J. Clement, “Twitter: Number of Monthly Active Users 2010-2019,” Statista, August 14, 2019.

in history.”²⁰ Scholars and sectoral experts from the London International Development Centre commended the MDGs for their “notable success in encouraging global political consensus, providing a focus for advocacy, improving the targeting and flow of aid, and improving the monitoring of development.”²¹

Critics, however, were quick to point out flaws in this assessment. Scholars like Fehling, Nelson, and Venkatapuram highlight limited and uneven progress across countries. They claim that global decreases in the poverty rate were primarily driven by China’s rapid economic growth between 1990-2010 as thousands of Chinese citizens rose to the middle class.²² Meanwhile, approximately 80% of people living in extreme poverty remained concentrated in sub-Saharan Africa and Southern Asia.²³ Others suggest that the MDGs were poorly designed, and therefore, were never set up to achieve success. Amin describes the development and design process as driven by a powerful “triad” of the United States, Europe, and Japan, and co-sponsored by the World Bank, International Monetary Fund, and the Organization for Economic Co-operation and Development (OECD).²⁴ Consequently, the MDGs excluded critical voices among governments and civil society organizations in the global South.²⁵ Fukuda-Parr suggests that the resulting agenda intentionally advanced the interests of “corporations and rich states” ahead of the needs of developing countries.²⁶ As such, the MDGs were, at most, an imbalanced approach to

²⁰ Way, 3.

²¹ Jeff Waage, Rukmini Banerji, and Oona Campbell, “The Millennium Development Goals: a Cross-Sectoral Analysis and Principles for Goal Setting after 2015,” *The Lancet* 376, September 18, 2010, [https://www.thelancet.com/action/showPdf?pii=S0140-6736\(10\)61196-8](https://www.thelancet.com/action/showPdf?pii=S0140-6736(10)61196-8).

²² Maya Fehling, Brett D. Nelson, and Sridhar Venkatapuram, “Limitations of the Millennium Development Goals: A Literature Review,” *Global Public Health* 8, no. 10, 2013: pp. 1109-1122, <https://doi.org/10.1080/17441692.2013.845676>.

²³ *Ibid.*, 1110.

²⁴ Samir Amin, “The Millennium Development Goals: A Critique from the South,” *Monthly Review* 57, no. 10, February 2006, https://doi.org/10.14452/MR-057-10-2006-03_1.

²⁵ Waage et al., “The Millennium Development Goals,” 1111.

²⁶ Sakiko Fukuda-Parr, “Reducing Inequality - The missing MDG: A content review of PRSPs and Bilateral Donor Policy Statements, IDS Bulletin, 2010;41(1):26-35.

global development. Some authors even noted that highly contested issues like reproductive health and gender equality were omitted from the final list of goals. Hulmes details an “unholy alliance” between the Vatican and conservative Islamic nations that conspired to remove reproductive health from global priorities.²⁷ Langford criticizes that the “gender equality” goal was isolated to gender equality in education, which left other sectors completely untouched. Furthermore, the access to affordable water goal was dropped altogether to avoid angering key stakeholders in the private sector. Some criticized that the goals were “overambitious;”²⁸ others decried that they were “unambitious when viewed against the sheer volume of unmet basic human needs.”²⁹ In short, the culmination of the MDGs incited responses from countless critics and champions alike - all of whom hoped that the SDGs would yield greater success.

SDG IMPLEMENTATION, FINANCING, & MEASUREMENT

Nearly five years (or one-third) through the start of the 2030 Agenda, most academic research to date has centered around three elements: implementation, measurement, and financing of the SDGs. This focus has largely spurred constructive discussion of short and intermediate actions that can positively influence the trajectory of the SDGs, rather than condemn or criticize the process before the global goals run their course.

With SDGs implementation, many scholars have applauded the UN for a considerably more thoughtful plan than previously deployed for the MDGs. Initial

²⁷ David Hulme, “Lessons from the Making of the MDGs: Human Development Meets Results-Based Management in an Unfair World,” *IDS Bulletin*, no. 41, January 2010: 15–25, <https://doi.org/10.1111/j.1759-5436.2010.00099.x>.

²⁸ Carlos Oya, “Africa and the Millennium Development Goals (MDGs): What's right, what's wrong and what's missing,” *Revista De Economia Mundial*, 2011: 19–33.

²⁹ Amy Barnes and Garrett Wallace Brown, “The Idea of Partnership within the Millennium Development Goals: Context, Instrumentality and the Normative Demands of Partnership,” *Third World Quarterly*, no. 32, February 23, 2011: 165-180.

consultations included more than 13 sessions over 17 months with inputs from national delegations, civil society, and other major stakeholder groups.³⁰ According to Chasek et. al., this approach effectively democratized the process and fostered a shared responsibility for their success.³¹ Although the final 2030 Agenda did not impose or enforce binding commitments upon signatories, the UN expects countries to mainstream goals at the national and local level, to integrate relevant indicators into national, subnational, and local plans for development, and subsequently, to align with their respective budget allocations. In addition, countries are encouraged to consider how implementation could pose risks to other countries. Coopman et. al. developed a classification tool to identify and assess linkages between sustainable consumption and production (SDG12) and other SDGs pursued by EU countries. They found a number of promising positive connections; however, they also revealed tensions between SDG12 and growth-oriented economic objectives.³² Beyond national governments, multilateral organizations like the Independent Research Forum, the Global Reporting Initiative, the UN Global Compact and the World Business Council on Sustainable Development have demonstrated considerable coordination in support of the SDGs. They have leveraged technology, such as the UN “Partner Exchange” and the Global Reporting Initiative's 12.6 live tracker, to track partnerships and coordinate non-governmental efforts.³³ More broadly, SDG17 outlines 19 goal-specific targets with corresponding indicators that aim to strengthen the linkages between all partners – both public and private. Despite an overwhelmingly complex

³⁰ Lucien Georgeson and Mark Maslin, “Putting the United Nations Sustainable Development Goals into Practice: A Review of Implementation, Monitoring, and Finance,” *Geo: Geography and Environment*, January 19, 2018.

³¹ Chasek, Pamela S., Lynn M. Wagner, Ana-Maria Lebada, and Nathalie Risse. “Getting to 2030: Negotiating the Post-2015 Sustainable Development Agenda.” *Review of European Comparative & International Environmental Law* 25, no. 1, April 2016: 5–14.

³² Anna Coopman, Derek Osborn, and Farooq Ullah, “Seeing the Whole: Implementing the SDGs in an Integrated and Coherent Way,” *Stakeholder Forum*.

³³ Georgeson and Maslin, 8.

agenda, coordinated efforts between stakeholders have helped enable successful implementation.

In addition, the 2030 Agenda has been catalyzed with considerable financing and investment from diverse stakeholders. In 2015, annual public sector funding for SDG-related sectors was approximately \$21 trillion; however, the UN reported an additional need for at \$2.5 trillion per year to actually achieve the full 2030 Agenda.³⁴ Unfortunately, this need has not yet been met, and recent reports even suggest that this gap may be further widening due to diminished government budgets for foreign assistance spending. In 2018, total humanitarian aid decreased by 8%, and official development assistance (ODA) from foreign governments dropped by 2.7%.³⁵ These funding gaps tend to impact low-income countries most significantly. In a recent study, Kharas and McArthur found that all countries with GDP per capita of \$1000 or less experience SDGs funding gaps equal to 10 percent of GDP or more.³⁶ The financial strain on developing countries will likely increase due to the economic impacts of COVID-19, with current estimates suggesting that more than 500 million people could be pushed into poverty.³⁷ Although the UN has tried to stimulate alternative financing models through domestic resource mobilization (DRM) and the multilateral development bank (MDB) system, many scholars question the feasibility of these revenue streams. Fiscal systems are regressive in many developing countries, and

³⁴ “Unlocking SDG Financing: Good Practices from Early Adopters,” United Nations Development Operations Coordination Office, accessed March 20, 2020.
<https://unsdg.un.org/sites/default/files/Unlocking-SDG-Financing-Good-Practices-Early-Adopters.pdf>.

³⁵ Ibid.

³⁶ Homi Kharas and John McArthur, “How Much Does the World Spend on the Sustainable Development Goals?,” The Brookings Institution, July 29, 2019, <https://www.brookings.edu/blog/future-development/2019/07/29/how-much-does-the-world-spend-on-the-sustainable-development-goals/>.

³⁷ Andy Sumner, Chris Hoy, and Eduardo Ortiz-Juarez, “Working Paper Estimates of the Impact of COVID-19 on Global Poverty,” United Nations University World Institute for Development Economics Research, accessed May 5, 2020, <https://doi.org/10.35188/UNU-WIDER/2020/800-9>.

any shift to DRM would require structural changes to subsidies and tax allocations.³⁸ In addition, Hurley & Mensah note that many developing countries do not possess stable socio-political environments where “beyond ODA” financial instruments can be deployed.³⁹ And even when deployed, international financial flows often place significant pressure on local recipients who are not accustomed to the same accounting standards.⁴⁰ The SDGs have promised to “leave no one behind;” however, this promise may be unfulfilled without adequate funding and resources from nongovernmental actors.

Although implementation and financing of the 2030 Agenda has received significant attention, analysis of SDGs monitoring and evaluation remains in the early stages. To start, the UN has instituted a “Follow-up and Review” process for national, regional, and global discussion of SDG progress, led by the High-level Political Forum on Sustainable Development (HLPF). Under this process, countries use established indicators to track and report their progress through Voluntary National Reviews, which are subsequently used as the basis for regular reviews by the HLPF. The HLPF encourages countries to share their learnings with others in the region, but the UN stops short of defining the term “region” or the regions’ broader role in this context; however, it acknowledges that regional organizations should serve as a “dynamic and effective nexus” between national and global actors.⁴¹ For example, organizations like the Latin America and the Caribbean regional forum have worked collaboratively to press for institutional changes related to equality and sustainability initiatives. Nevertheless, in response to this vagueness, scholars have called for a stronger, more centralized role for the HLPF in order

³⁸ Ibid.

³⁹ Jorge Garcia-Arias, “International Financialization and the Systemic Approach to International Financing for Development,” *Global Policy* 6, no. 1, June 30, 2014: pp. 24-33, <https://doi.org/10.1111/1758-5899.12143>.

⁴⁰ Andy Pike and Jane Pollard, “Economic Geographies of Financialization,” *Economic Geography* 86, no. 1, December 14, 2009: pp. 29-51, <https://doi.org/10.1111/j.1944-8287.2009.01057.x>.

⁴¹ Georgeson and Maslin, 10.

to better coordinate a networked review process that “attract(s) interest beyond those in the UN conference room.”⁴² Ongoing efforts to monitor and evaluate the SDGs are expected to continue through the culmination of the 2030 Agenda, and during this time, further critique and analysis should be similarly expected.

APPROACHES TO PRIVATE SECTOR ENGAGEMENT

Private sector engagement has been one of the most significant shifts ushered in with the post-2015 agenda. Unlike the MDGs, the SDGs explicitly call upon businesses to join governments and civil society actors to tackle complex development challenges and pursue a more sustainable path forward. Secretary General Ki-moon publicly acknowledged business as “a vital partner in achieving the Sustainable Development Goals”, and the UN Global Compact encouraged a “new paradigm in development thinking” that positions private enterprise in the center of the development agenda.⁴³ This focus on the private sector has partly been driven by the global financial crisis of 2008 and the subsequent tightening of government budgets.⁴⁴ In addition, the overwhelming scale of development challenges has demanded contributions beyond the public sector. The UN has responded by launching initiatives and business-driven forums to engage and successfully leverage the private sector.

During early discussions of the post-2015 Agenda, industry leaders joined political leaders and civil society representatives as members of the UN’s High Level Panel, which was charged with formulating a ‘bold and practical’ vision to be pursued after the

⁴² Jessica Espey, “Data for Development: A Needs Assessment for SDG Monitoring and Statistical Capacity Development,” Sustainable Development Solutions Network, April 12, 2015, <https://static1.squarespace.com/static/5b4f63e14eddec374f416232/t/5b578044352f5384d78a4f10/1532461154817/Data-for-Development-Full-Report.pdf>.

⁴³ “SDG Compass: The Guide for Business Action on the SDGs,” United Nations Global Compact, accessed March 21, 2020, https://sdgcompass.org/wp-content/uploads/2015/09/SDG_Compass_Guide_Executive_Summary.pdf.

⁴⁴ Raymond Cléménçon, “Welcome to the Anthropocene: Rio 20 and the Meaning of Sustainable Development,” *The Journal of Environment and Development*, 21, no. 3, August 16, 2012: pp. 311-338.

culmination of the MDGs.⁴⁵ Businesses also joined the HLPF, the UN Open Working Group, and other high-level forums to discuss the private sector's role in SDG implementation. In addition, the UN published extensive guidance through the SDG Compass, Global Compact, and the Global Reporting Initiative to help companies align their strategies, manage their reporting processes, and disclose their overall contribution to the SDGs. These efforts were largely heralded for their 'hyper-participatory' approach and pragmatic integration of responsible business practices.⁴⁶ Perhaps most importantly, many believed that the private sector could offer specific strengths, such as innovation, responsiveness, and technical skills and resources that are unmatched in the public sector.⁴⁷ The private sector wielded the allure of largely untapped resources that could potentially reveal the solutions to some of society's most pressing problems.

Others, however, rejected the notion of the private sector as a 'silver bullet.' Critics underscored the disconnect between companies offering solutions and their complicity in creating the problem in the first place.⁴⁸ Jeffrey Sachs cautioned that large companies often act as "lobbyists for policies antagonistic to development," so business should be approached carefully.⁴⁹ Pingeot asserted additional caution was necessary, given the disproportionate representation of private sector actors with outsized influence. Of the 55 corporations involved in the post-2015 processes, specifically the HLP, OWG, HLPF, Global Compact, and Sustainable Developments Network, 11 companies identified with the oil & gas sector, five with food & beverages, and four with telecommunications. Geographically, 26 companies came from Europe, six from the United States, and three

⁴⁵ Regina Scheyvens, Glenn Banks, and Emma Hughes, "The Private Sector and the SDGs: The Need to Move Beyond 'Business as Usual,'" *Sustainable Development* 24, no. 6 (2016): pp. 371-382.

⁴⁶ Ibid.

⁴⁷ Michael E. Porter and Mark R. Kramer, "The Big Idea: Creating Shared Value," *Harvard Business Review* 89, no. 1/1 (2011): pp. 62-78.

⁴⁸ Scheyvens et al., 373-374.

⁴⁹ Jeffrey Sachs, "From Millennium Development Goals to Sustainable Development Goals," *The Lancet* 379, June 9, 2012: pp. 2206-2211.

from Japan.⁵⁰ Moreover, companies of all sizes tend to prioritize short-term profit maximization, a goal that is frequently at odds with long-term planning of environmental, social, and governance (ESG) goals. Corporations can also struggle to partner with other companies, governments, or civil society in the absence of perfectly aligned goals. For example, seven multinational hotel chains in Fiji have been unable to develop a coordinated community development program, and instead, each hotel has pursued individual, disjointed health and education initiatives with constrained impact.⁵¹ These coordination challenges directly oppose the purpose of the SDGs. After all, the strength of the SDGs rests in its coordinated approach to systematically address complex development problems. Nevertheless, private sector engagement remains a critical component of the SDGs success.

APPROACHES TO CORPORATE SOCIAL RESPONSIBILITY COMMUNICATION

Long before the Sustainable Development Goals, companies have engaged in social and environmental activities beyond the scope of normal business operations. Wealthy businessmen like Andrew Carnegie and John D. Rockefeller were well-known for their personal philanthropic contributions to social causes, and later, corporations followed suit in the 1940s when businesses - not just their owners or shareholders - became legally allowed to support charities.⁵²

American economist Howard Bowen is generally credited as the first scholar to formally define the concept of corporate social responsibility, or “CSR.” In his 1953 book *Social Responsibilities of the Businessman*, he states that CSR refers to “the obligations of business to purpose those policies, to make those decisions or to follow those lines of action

⁵⁰ Lou Pingeot, “In Whose Interest? The UN’s Strategic Rapprochement with Business in the Sustainable Development Agenda,” *Globalizations* 13, no. 2, September 15, 2015: 188–202.

⁵¹ Scheyvens et al., 373–377.

⁵² Corporate Social Responsibility: A Brief History, Association of Corporate Citizenship Professionals, accessed April 1, 2020, https://www.accprof.org/ACCP/ACCP/About_the_Field/Blogs/Blog_Pages/Corporate-Social-Responsibility-Brief-History.aspx.

which are desirable in terms of the objectives and values of our society.”⁵³ Since then, other scholars have expanded our understanding of the definition to include CSR “as a strategic component to achieve economic goals,”⁵⁴ a means to promote the reputation of an organization,⁵⁵ and a channel to build customer loyalty.⁵⁶ Werther and Chandler assert that CSR does *not* nullify the corporation’s profit maximization goal, but rather, it seeks to align specific environmental, social, or human-related goals with existing management structures.⁵⁷ In short, a company can elect to adopt a CSR strategy for any number of reasons; however, all firms generally want to make sure that their customers - both existing and potential - know that they have done so.

As such, companies inform these customers through a variety of channels, including annual letters, sustainability reports, stakeholder calls, and digital media. In the modern era, digital media has become an essential tool for establishing and maintaining relations between companies and the public. Rolland and Bazzoni specifically study how firms utilize company websites to communicate their corporate identity through the lens of CSR and responsible business practices.⁵⁸ Email allows companies to deliver targeted messages to existing and potential customers, further strengthening the link between corporate messaging and customer expectations.⁵⁹ Social media confers additional benefits

⁵³ Howard Bowen, *Social Responsibilities of the Businessman* (New York, NY: Harper & Row), 1953.

⁵⁴ Elisabeth Garriga and Domènec Melé, “Corporate Social Responsibility Theories: Mapping the Territory,” *Journal of Business Ethics* 53, no. 1-2, 2004: pp. 51-71.

⁵⁵ Craig E. Carroll and Maxwell McCombs, “Agenda-Setting Effects of Business News on the Public’s Images and Opinions About Major Corporations,” *Corporate Reputation Review*, 6, no. 1, 2003: pp. 36-46.

⁵⁶ Patricia Martínez and Ignacio Rodríguez del Bosque, “CSR and Customer Loyalty: The Roles of Trust, Customer Identification with the Company and Satisfaction,” *International Journal of Hospitality Management*, 35, December 2013: pp. 89-99.

⁵⁷ William B. Werther and David B. Chandler. *Strategic Corporate Social Responsibility: Stakeholders in a Global Environment*, SAGE Publications, 2010.

⁵⁸ Deborah Rolland and Jana O’Keefe Bazzoni, “Greening Corporate Identity: CSR Online Corporate Identity Reporting,” *Corporate Communications: An International Journal*, 14, no. 3, August 2009: pp. 249-263.

⁵⁹ Vincent Dutot, Eva Lacalle Galvez, and David W. Versailles, “CSR Communications Strategies through Social Media and Influence on e-Reputation: An Exploratory Study,” *Management Decision*, 54, no. 2, March 21, 2016: pp. 363-389.

through its ability to identify and segment key markets, build brand recognition, and provide real-time analytics. All of these digital platforms have become important arenas to disseminate positive CSR communication strategies.

It remains important, however, to discuss the negative implications of “green washing.” The rise of CSR has encouraged many companies to misleadingly claim “green” or sustainable practices without proper substantiation. For example, Tyson Foods used an “all-natural” label on chicken that was treated with antibiotics and fed GMO corn, and Fiji Water previously advertised a “carbon-negative” product before being sued for creative accounting practices that credited the company for future carbon reductions that had not yet occurred. Countless other examples reveal the danger of blindly advocating for companies to adopt CSR measures. Lyon and Montgomery conclude, however, that social media can reduce the incidence of corporate green washing. Unlike traditional media, they argue, social media platforms facilitate two-way communication between company and consumer. Consumers can hold companies accountable, and importantly, they can do so with greater scrutiny given the number of sources of available through the internet.⁶⁰

Twitter, in particular, encourages a two-way dialogue between users. In 2014, Michael Etter examined how corporations use Twitter to communicate their CSR efforts to stakeholders. By analyzing 40,000 Tweets posted between November 2006 and August 2011, he concluded that the leading companies primarily promote messages related to the environment (35.3%), philanthropy (30.1%), and climate change (20.4%).⁶¹ This study was conducted prior to the introduction of the Sustainable Development Goals, and consequently, it does not provide any analysis of the linkages between leading corporations

⁶⁰ Thomas P. Lyon and A. Wren Montgomery, “Tweetjacked: The Impact of Social Media on Corporate Greenwash,” *Journal of Business Ethics*, 118, November 22, 2013: pp. 747-757.

⁶¹ Michael Etter, “Broadcasting, Reacting, Engaging – Three Strategies for CSR Communication in Twitter,” *Journal of Communication Management* 18, no. 4, 2014: pp. 322-342.

and their discussion of the SDGs. The remainder of this report will explore how companies have used Twitter to communicate their contributions to the SDGs.

Methodology

Twitter's strength rests in its power to disseminate information in real-time. Although it is certainly not the only social media service with this capability, business professionals and companies have increasingly taken to this platform to engage with shareholders and stakeholders alike. With 280 characters (or 140 characters before November 2017), users can draft and send unique tweets, or they can reply to or reshare the tweets of other users. They can include photos in tweets, and tag other users who appear in their photos or are otherwise relevant to the content of their tweet. Users can also "favorite" any tweet with a simple click of a heart-shaped icon. Like other platforms, Twitter also leverages hashtags (#) to efficiently organize and catalog content around an idea or set of ideas. These simple functions allow users an opportunity to disseminate information and respond to real-time events as they unfold.

For these reasons, Twitter's capabilities provide an ideal platform for analyzing the Sustainable Development Goals. Importantly, the platform can also be mined for data during peak times in the SDG conversation, such as annual meetings of the UN General Assembly which convenes in New York City every fall.

ANALYTIC SAMPLE

This report examines more than 225,500 unique tweets published between 2015-2019. Using Python, I scraped tweets during the UN General Assembly, which spans roughly two weeks during mid-September to early-October of each year. I also collected tweets for the five days before and after the official Summit in order to capture important

conversations that fell on the margins of this global event. All tweets used “SDGs” in the body of the text. Appendix A provides detailed information about this data sample.

MEASURES

I used this sample to analyze changes in tweets among the various stakeholders who engaged with the #SDGs hashtag or included the words ‘SDGs’ in the text of their tweet. An overall assessment included review of unique tweets based on total number of replies, retweets, and favorites. Generally, replies to a Tweet demonstrate the highest level of engagement, because a reply requires that a user actually type a response or provide written commentary about the content of the tweet. A retweet requires slightly less effort -- with only two clicks, a user can successfully retweet a post to his or her own timeline. Nevertheless, a retweet signals a certain level of support for the content, since the retweet will now exist on the user’s personal timeline. Lastly, a favorite demands the least amount of effort among these engagement tools. With the click of just one button, a user can quickly favorite another tweet. This action may show up on the Home timeline of other users, but it will likely not remain at the top for very long given the high frequency of exchanges that occur on the Twitter platform. As such, a favorite may suggest approval of content, but it does not guarantee consistent engagement with a particular issue.

By analyzing these engagement metrics, I observed patterns across years and users. I observed what users were most frequently Tweeting in regard to the SDGs, and more importantly, I observed what *other users* were most frequently responding to. This report serves to provide further insight into the companies that are driving the conversation around SDGs engagement.

RESULTS

Analysis of data scraped from Twitter revealed several meaningful insights pertaining to SDGs engagement and implementation. First, the SDGs conversation has largely been led by UN officials and specialized agencies every year since the adoption of the 2030 Agenda. Secretary-General Ban Ki-moon and Deputy Secretary-General Amina Mohammed consistently rank among the top in terms of total number of tweets and overall engagement from users. They are followed by a mix of UN agencies, such as the UNDP, UNICEF and UNESCO. This finding, although not the primary focus of this report, should point towards potential shortcomings in the overall dialogue. If the same users continue to drive the conversation over five consecutive years, questions arise about the potency of the UN's multi-stakeholder approach. One should expect other voices to draw attention at some point in time. Unfortunately, it appears that this is not the case.

A second - and related – finding is that companies and corporations appear far less frequently in the total number of tweets. Companies also generate far lower levels of engagement from users, suggesting that the private sector seems to be lagging behind in this conversation. Alternatively, if companies are involved in SDGs contributions, most are not *explicitly* joining the SDGs conversation on Twitter. Further exploration of this point will be discussed in the section on case studies.

Third, of those companies who engaged in SDGs conversation, no singular entity dominated the dialogue on Twitter. A handful of multinational corporations consistently published tweets in support of the 2030 Agenda; however, no single company remained on the leaderboard for more than two consecutive years. This yields two potential considerations: (1) corporations have not yet implemented a long-term strategy that aligns with the SDGs, or (2) corporations have not connected their strategy to their social media marketing on Twitter.

Recently, Huawei has shown its capable of attracting a lot of attention. In 2019, the Chinese telecommunications company tweeted just three times during the UN General Assembly, but two of those tweets ranked among the top three companies in terms of both total number of favorites and retweets, amassing a total of 1271 and 126, respectively. As the company – and its Twitter followers (2.2M as of April 2020) - continue to grow, further monitoring of Huawei’s contribution to the SDGs discussion is worthwhile.

Fourth, there has mostly been a positive increase in the SDGs conversation since adoption of the 2030 Agenda. The most tweets (70,192) were generated during UNGA 2015 when the SDGs were officially adopted. Since 2016, tweets have increased year-over-year with the exception of 2018 to 2019, which experienced a moderate decrease. Nevertheless, the sustained levels of engagement suggest a stickiness around the SDGs. Twitter users have continued to engage in this conversation almost half a decade later. Appendix B provides more detail around yearly metrics.

LIMITATIONS

Data analysis was limited by a number of factors. First, the sample was constrained to Tweets that included “SDGs” in the body of the text. I explored use of other relevant hashtags, such as #SDG, #GlobalGoals, and #SustainableDevelopment; however, I ultimately found that “SDGs” returned the largest sample set with the least amount of noise in the data. “SDG,” for example, produced a disproportionately high number of tweets in Indonesian, because “sdg” is a common colloquialism for “bro.” These tweets have no relevance to the Sustainable Development Goals, and consequently, presented more noise than necessary in the data. “GlobalGoals” and “SustainableDevelopment” produced relevant Tweets; yet, the data sets were significantly smaller than “SDGs.” Presumably, this is a simple factor of word length and time it takes to type a Tweet. Users tend to prefer simple, easy-to-type hashtags that do not require spellcheck, especially if the user is typing

in his/her second or third language as many UNGA participants tend to do. Some Tweets included a combination of these phrases in the texts; however, the final data set is restricted to users who opted to use “SDGs” in their Tweets. As such, the sample is not fully representative of *all* Twitter users who tweeted about the Sustainable Development Goals during this period.

Second, the phrase “SDGs” is widely used to refer to the UN 2030 Agenda; however, it is unclear whether this term has been universally adopted by all key stakeholders. English is one of six official languages of the UN, and it is the common denominator used in most keynote speeches, plenary speeches, and official documents. The UN has published an expansive suite of communications materials that promote “SDGs” as the commonly accepted abbreviation for Sustainable Development Goals. Nevertheless, the #SDGs hashtag may exclude non-English speakers, especially those who are operating on a non-English keyboard that doesn’t use “S” “D” or “G” characters. Analysis explored in this report is limited to Twitter users - both English and non-English speakers - who include the “SDGs” characters in the text of their Tweet.

Third, I used the UN General Assembly as a snapshot to gauge overall engagement in the SDGs dialogue. Although the UN and its specialized agencies frequently host events throughout the year, UNGA is a large, annual convening that celebrates all 17 goals. Other UN events, on the other hand, tend to spotlight one or two goals, such as International Women’s Day (March 8) which elevates commitments towards Goal 5 (Gender Equality). By focusing on UNGA, I attempted to limit biased results that favored certain stakeholders with an interest in one goal over the whole set of goals. Even still, key individuals and organizations may prioritize other conferences and events that align more closely with their specific sectors. Furthermore, the actual dates of UNGA change each year, and the total duration varies slightly based on when the General Assembly opens and concludes. In

general, the official UNGA events occur over the span of two weeks with some additional side events before and after the General Assembly. As such, I chose to also analyze the five days before and after in order to capture the full scope of the conversation.

Fourth, assessment of companies and corporations who engaged in the SDG conversation had to be completed manually, as there was no clear or simple way to code company accounts on Twitter. I analyzed corporate engagement based on frequency of replies, retweets, and favorites and made objective decisions based on the results. Nevertheless, unconscious human error could have impacted the results of this report.

Fifth, and finally, this analysis may omit companies that are actively supporting the SDGs but are not communicating their commitment to the goals via Twitter. Instead, companies may opt for other platforms such as LinkedIn, they may highlight their work in annual reports and the CEO's letter to shareholders, or they may frame their CSR initiatives around an entirely different framework that is disconnected from the SDGs. This report will explore alternative channels beyond Twitter to express support for the Sustainable Development Goals, as well as other corporate sustainability efforts.

Case Studies

Further analysis through select case studies reveal how corporations employ different approaches to the Sustainable Development Goals specifically, and to corporate social responsibility activities more broadly. The first case study - Coca-Cola - was selected because of the company's surging participation in the #SDGs discussion over 2018 and 2019. In particular, the company had the highest levels of engagement around replies, which as previously discussed, requires the most interaction from another user. The second case study - Unilever - was selected for its notable absence from this report's findings. Despite limited contributions from the corporate account, former CEO Paul Polman frequently contributed to the #SDGs discussion on Twitter. Furthermore, Unilever is often

recognized for their active engagement in the 2030 Agenda. Parallel analysis of two leading global corporations attempts to demonstrate different methods for how sustainable practices can be integrated into successful business models.

COCA-COLA

The Coca-Cola Company is an American corporation that manufactures and sells syrup and concentrate for their eponymous Coca-Cola drink, as well as other soft drinks, water and enhanced water, juice, tea, coffee, and energy drinks. Now the largest beverage manufacturer and the distributor in the world, the company first started when Atlanta pharmacist, Dr. John Pemberton, invented a flavored syrup that could be mixed with carbonated water for a sweet-tasting beverage in 1886. Pemberton's partner and bookkeeper, Frank Robinson, is credited with both the name "Coca-Cola" and the script that is now trademarked and used on all products.⁶²

Today, the company owns or licenses more than 500 nonalcoholic beverage brands, which are sold in over 200 countries and territories. Their beverage products are distributed through "the largest distribution system in the world," accounting for approximately 1.9 billion of the approximately 61 billion servings of all beverages consumed globally each day.⁶³ In 2019, the company reported revenues of \$34.8 billion.⁶⁴

According to the company's website, Coca-Cola's corporate responsibility initiatives date back to World War I when the company formed a partnership with The Red Cross to host annual fundraising campaigns to support the disaster relief efforts. Since then, Coca-Cola has partnered with other international organizations, businesses, and nonprofits

⁶² "Coca-Cola History," About Us, *World of Coca-Cola*, accessed April 1, 2020, <https://www.worldofcoca-cola.com/about-us/coca-cola-history/>.

⁶³ The Coca-Cola Company, FY19 Form 10-K for the Period Ending December 31, 2019, filed February 24, 2020, <https://www.sec.gov/ix?doc=/Archives/edgar/data/21344/000002134420000006/a2019123110-k.htm>.

⁶⁴ Ibid.

to provide in-kind and financial support across a number of sectors. The company's current vision statement "is to craft the brands and choice of drinks that people love, to refresh them in body and spirit. And done in ways that create a more sustainable business and better shared future that makes a difference in people's lives, communities, and our planet." They pursue this vision through three pillars: (1) "Loved Brands," (2) "Done Sustainably, and (3) "For a Better Shared Future."⁶⁵ These pillars are executed in a number of different, cross-cutting ways; however, each emphasize a forward-thinking commitment to people and the planet. In this vein, Coca-Cola strives to be an active and responsible business partner, and just as importantly, the company is vocal about their efforts.

SDGs & Other Corporate Social Responsibility Initiatives

Coca-Cola has publicly committed "to act in ways to create a more sustainable and better shared future." They have set target goals to return an equivalent amount of water used in finished beverages to local communities and natural ecosystems, to reduce their carbon footprint, and to promote female economic empowerment by supporting commercial enterprise. These goals have traditionally been established and tracked internally and reported externally through disjointed channels across the company website, annual reports, and social media accounts. In 2018, the company released its first combined business and sustainability report in an attempt to provide more transparency on the company's progress across a number of aligned metrics. CEO James Quincey acknowledges that this change was "born from stakeholder engagement and our belief that, working together, we can create a positive impact and respond effectively to the collective challenge of the UN Sustainable Development Goals."⁶⁶

⁶⁵ "Company Purpose Summary," The Coca Cola Company, accessed April 1, 2020, <https://www.coca-colacompany.com/content/dam/journey/us/en/our-company/purpose-and-vision/coca-cola-company-purpose-summary.pdf>.

⁶⁶ "2018 Business and Sustainability Report," Sustainable Business, The Coca-Cola Company, accessed April 1, 2020, pp. 4.

As a global company with an extensive supply chain and massive customer base, Coca-Cola recognizes that they can play an outsized role in the 2030 Agenda. The company reports that their sustainability priorities map to all 17 SDGs with a particular emphasis on SDGs where the company can most directly contribute. The 2018 report outlines priority targets for 10 of the 17 goals, and links to specific examples in which the company is actively advancing each individual UN goal. In some cases, company-wide campaigns support multiple SDGs. Their *World Without Waste* initiative, for example, supports both SDG12 and SDG14 by committing to collecting and recycling 100% of its packaging by 2020. Their annual report clearly demonstrates that the SDGs are a central consideration to how the company conducts business. In addition, the company publishes regular updates on a publicly facing “Sustainable Business” webpage with links to stories and videos about their sustainability programs throughout the world.

Beyond the company’s own external reporting efforts, Coca-Cola is also listed as a partner across a number of other websites and communication materials. The UN Partnerships for SDGs online platform lists voluntary commitments and multi-stakeholder partnerships in support of SDGs implementation. This platform has three registered partnerships for Coca-Cola: (1) Project Last Mile, (2) Refrigerants, Naturally!, and (3) World Business Council for Sustainable Development Climate Smart Agriculture. Interestingly, none of these partnerships are discussed in the 2018 report; however, additional information is available online. Business for 2030, an initiative hosted by the United States Council for International Business, lists Coca-Cola initiatives that align with four specific SDGs (3,5,6 and 8). In addition, the UN Global Compact lists the company’s current engagements such as the Anti-Corruption Working Group, Women’s Empowerment Principles, and the CEO Water Mandate; action platforms like the Water Security through Stewardship; a repository of the company’s Communication on Progress

(COP), or in Coca-Cola's case, their annual sustainability reports that also meet the "Advanced" Global Compact requirements by detailing implementation of advanced criteria and best practices.

Best Practices

Coca-Cola has purposefully transitioned to a more integrated discussion of its business and sustainability efforts. In doing so, they have signaled that sustainability is more than just an "add-on" pillar; instead, it is woven into core business operations and decisions. The company wants to maximize sales, but they also want to uphold their commitment to return 100% of water in finished beverages to nature and to communities - as it has successfully done since 2015.⁶⁷ Maximizing sales often means minimizing costs of goods sold. Nevertheless, Coca-Cola has committed to sustainably sourcing its key agricultural ingredients, which are often priced at a premium. In 2018, the company reported that it has successfully pivoted to sustainably sourcing 100% of its coffee, tea, and soy, and they are making meaningful progress on oranges, apples, mangos, and corn.⁶⁸ By closely aligning sustainability with their business practices, Coca-Cola exemplifies how a "sustainable business" can support the company's contributions to profit, people, and the planet.

Twitter also offers a useful platform to promote public awareness about Coca-Cola's many, but disparate SDG-related campaigns. With more than three million followers worldwide, Coca-Cola cultivates a consumer-friendly, socially aware brand image with regular Tweets about its products and partnerships. Frequently, the company releases light-hearted, quippy content that plays off popular social media trends; occasionally, the account promotes more substantial content such as an American Red

⁶⁷ Ibid., 11.

⁶⁸ Ibid.

Cross infographic to handle community spread of the Covid-19 virus; always, the company projects a positive message or idea. This tactic is especially useful when the company amplifies SDGs-related messages, because followers have come to expect – and subsequently celebrate – these types of socially-conscious initiatives. By promoting its SDGs efforts, Coca-Cola reinforces its positive brand image to customers, as well as to other corporations and UN partners on Twitter.

Challenges

Given Coca-Cola's global size and scope, consistent and coordinated communication remains a problem. The company has more than 100 offices throughout the world and sells products in more than 200 countries and territories. Their sustainability commitments are managed by Beatriz Perez, Senior Vice President and Chief Communications, Public Affairs, Sustainability, and Marketing Assets Officer. Her notably long title demonstrates the notably difficult task of integrating - and adequately publicizing - efforts across this global company. Even more complicated are efforts to coordinate with an extraordinarily complex institution like the UN. Hence, additional coordination is required as Coca-Cola launches new initiatives like the World Without Waste Initiative. This may explain why there is limited discussion of this initiative beyond Coca-Cola's own press releases and earned media. Without such coordination, it may be difficult to attract other corporate and government partners that can help to advance progress towards the targeted SDGs.

UNILEVER

The Unilever Group is a leading global consumer goods company, composed of twin companies Unilever PLC (headquartered in London) and Unilever NV (headquartered

in Rotterdam), that manages more 1,000 brand names worldwide.⁶⁹ Their products - ranging from shampoo to sweet tea - are currently sold in 190 countries, with an estimated 2.5 billion people using their products every day.⁷⁰ This transnational company originally descends from three family companies founded in the 19th century: the Jurgens family and the Van den Berghs family, both of whom exported butter from Denmark, and the Lever Brothers who made and sold soap.⁷¹ Today, the company has more than 150,000 employees in 70 offices throughout the world with reported annual revenue of \$56 billion in 2019.⁷²

The company's stated purpose is "to make sustainable living commonplace," pursued through its vision "to be a global leader in sustainable business. [Unilever] will demonstrate how [their] purpose-led, future-fit business model drives superior performance, consistently delivering financial results in the top third of [their] industry."⁷³ These visioning statements frame sustainability at the core of the company's business model, and their plan for operationalization is further outlined in the Unilever Sustainable Living Plan (USLP). This plan, which was launched in 2010, sets forth a framework for aligning the company's environmental, social, and financial performance across the value chain. Importantly, this plan specifically strives to create value for and benefit a set of six identified stakeholders: consumers, employees, society, planet, customers, and shareholders. Through the USLP and select partnerships, Unilever has committed to actions that support the UN SDGs.

⁶⁹ The Unilever Group, FY19 Form 20-F for the Period Ending December 31, 2019, filed March 9, 2020, Unilever website, https://www.unilever.com/Images/unilever-annual-report-and-accounts-2019_tcm244-547893_en.pdf.

⁷⁰ Ibid.

⁷¹ "Our History," Unilever, accessed April 1, 2020, <https://www.unileverusa.com/about/who-we-are/our-history/>.

⁷² The Unilever Group, Form 20-F.

⁷³ Ibid.

SDGs & Other Corporate Social Responsibility Initiatives

Unilever has played a relatively outsized role in the development and implementations of the SDGs. Former CEO Paul Polman served on the UN's High-Level Panel of Eminent Persons to ensure that the perspective of business was included and integrated in the Post-2015 Agenda. The company later coordinated the development and publication of the Post-2015 Business Manifesto, a vision for how to strengthen the role of business in the achievement of SDGs, which was eventually endorsed by more than 20 international companies. In 2016, Polman joined the UN Secretary-General's Advocacy Group for Global Goals, and on behalf of Unilever, he co-founded the Business & Sustainable Development Commission. In 2017, the Commission released the *Better Business, Better World* report, which clearly outlined the business case for supporting the SDGs.⁷⁴ Unilever has also initiated partnerships and projects across a number of SDGs aligned to their business, such as the TRANSFORM initiative which supports access to health & sanitation services to 100 million people in sub-Saharan Africa and South Asia.⁷⁵ In 2019, Alan Jope replaced Polman as CEO, but he continues to advance the company's commitments to the 2030 Agenda. In Jope's words, the SDGs "are not just a nice thing to do - they are a path to a prosperous world."⁷⁶

As such, Unilever has leveraged their USLP to drive long-term growth that closely aligns to the company's social and environmental impact. The plan sets forth three overarching goals - improve health and well-being for more than 1 billion, reduce environmental impact by half, and enhance livelihoods for millions - which are

⁷⁴ "Better Business, Better World," 2017, http://report.businesscommission.org/uploads/BetterBiz-BetterWorld_170215_012417.pdf.

⁷⁵ UN Sustainable Development Goals, Unilever, accessed April 1, 2020, <https://www.unilever.com/sustainable-living/our-strategy/un-sustainable-development-goals/>.

⁷⁶ Richard Feloni, "A Survey Asked 1,000 CEOs How They Felt about Their Work on the Environment, and Most of Them Gave the Same Answer: Not That Great," *Business Insider*, September 24, 2019, <https://www.businessinsider.com/ceo-survey-finds-desire-to-accelerate-sustainability-by-2030>.

underpinned by nine commitments that cross-target 15 of the 17 SDGs. While the USLP intentionally integrates the SDGs, Unilever's Chief Sustainability Officer Jeff Seabright acknowledges that the company is "consistently setting ourselves new and ambitious targets: for example, to become carbon positive by 2030; and ensure all our plastic packaging is fully recyclable, reusable or compostable by 2025."⁷⁷ All of these social and environmental targets are published on a Sustainable Living section of their website, where they spotlight the USLP strategy and the company's ongoing performance. In addition, Unilever publishes summaries of their annual performance, as well as their consolidated performance over the past three years. This level of transparency and detail is noticed - and frequently commended - by others outside of the company.

The UN Global Compact lists twelve active engagements under Unilever's company page, including the Carbon Pricing Champions and the Business Ambition for 1.5°C - Our Only Future, as well as three action platforms - Decent Work in Global Supply Chains, Business Ambition for Climate and Health, and Water Security through Stewardship. Like Coca-Cola, they have consistently met the "Advanced" Global Compact membership requirements in submitted documents and reports. In addition, Coca-Cola and Unilever are also a part of two commitments listed under the Partnerships for SDGs platform: (1) Refrigerants, Naturally!, and (2) World Business Council for Sustainable Development Climate Smart Agriculture. Both companies share certain approaches to SDGs engagement; however, Unilever is frequently heralded as a standard bearer for private sector contributions to the 2030 Agenda.

⁷⁷ Murray, James, "How Unilever Integrates the SDGs into Corporate Strategy," *GreenBiz*, October 15, 2018, <https://www.greenbiz.com/article/how-unilever-integrates-sdgs-corporate-strategy>.

Best Practices

Unilever has successfully integrated sustainability, the SDGs, and other corporate responsibility initiatives into its normal operating model, largely because the company fosters a culture that encourages it. Their success starts with an ambitious mission and vision statement and is fueled by strong leadership at the helm. Both CEOs Polman and Jope joined - and continue to participate in - UN policy discussions. Their active engagement attracts international attention for the Unilever brand, opens new roles for business to play in SDG implementation, and also encourages other global and multinational companies to join the conversation, as well. Additionally, Unilever leverages their contacts, resources, and technical capabilities through their participation in cross-cutting working groups and formalized partnerships. In 2019, for example, the company signed a Memorandum of Understanding with the United Nations Development Programme (UNDP) to ensure clean water for Bangladeshis. Through their Pureit in-home water-filter brand, Unilever will help the country reach its water and sanitation (SDG6) goals.⁷⁸ Perhaps most importantly, Unilever has devised its own comprehensive strategy to advance the SDGs. The USLP is an exemplar model for how global corporations can clearly align their social and environmental priorities to the SDGs.

Challenges

Similar to Coca-Cola, Unilever faces coordination issues, but at an even greater magnitude. There are 1,000 brands under the Unilever holding company, and each brand is in different stages of its own sustainability goals. Unilever highlights the 28 most socially and environmentally conscious brands in their Sustainable Living Brands. This product line includes brands like Dove with their well-publicized Self-Esteem Project that has

⁷⁸ “UNDP and Unilever sign MOU to work together on SDGs,” *News & Features*, Unilever, August 2, 2018, <https://www.unilever.com.bd/news/news-and-features/2018/undp-and-unilever-sign-mou-to-work-together-on-sdgs.html>.

supported 35 million young people with positive self-identity and body image education, and Ben & Jerry's with their grassroots campaigns for climate change and social justice issues. Unilever reports that the Sustainable Living Brands are growing rapidly relative to the rest of the company portfolio; in fact, 46% faster in 2017 and 69% faster in 2018.⁷⁹ Unfortunately, the company has not yet reported it plans to move the needle for the vast majority of brands that are not considered Sustainable Living Brands.

Review of Unilever's Twitter provides no further clarity. The main corporate account @Unilever greets users to its homepage with the tagline "Welcome to the Unilever newsroom #UnileverNews," with a link to news page on Unilever's company website. The account frequently tweets about initiatives that support the USLP, and included links almost always redirect back to Unilever website. A quick search reveals that other users – mostly companies, foundations, and NGOs – tweet about their partnerships with Unilever; however, the company rarely retweets this content. Some of the corporation's most valuable assets – their brands and their employees – do tweet about Unilever's SDG-related activities, but the corporate account rarely retweets this content either. While the company's aim may be to drive traffic to their website, this strategy comes at a price. With only 220,000 followers, or less one-thirteenth of Coca-Cola's followers, Unilever has struggled to facilitate the two-way conversation that makes Twitter so popular. Other users associated to Unilever, such as former CEO Paul Polman, have led the Twitter conversation on the corporation's behalf, but this strategy can strengthen consumer perception of the individual, rather than the corporation, as the leading contributor to the SDGs. This became apparent when some publicly questioned whether Unilever would continue to prioritize CSR efforts after Polman's retirement.⁸⁰ Unilever has undoubtedly played an outsized role

⁷⁹ "Unilever's purpose-led brands outperform," *News & Features*, Unilever, November 6, 2019. <https://www.unilever.com/news/press-releases/2019/unilevers-purpose-led-brands-outperform.html>.

⁸⁰ David Gelles, "Paul Polman, a 'Crucial Voice' for Corporate Responsibility, Steps Down as Unilever C.E.O.," *The New York Times*, November 29, 2018.

among corporations and companies involved in the 2030 Agenda; however, their engagement on Twitter remains limited relative to the scale of their ambitions.

Recommendations

The two case studies - Coca-Cola and Unilever - reveal important distinctions in how two leading multinational corporations approach the UN Sustainable Development Goals. Their corporate structure, core business model, and product offerings are quite different; however, both corporations have publicly committed to advancing the 2030 Agenda. Both corporations have also chosen very different paths to achieve this goal. Coca-Cola has adopted an integrated business and sustainability report that closely tracks their business performance against impact metrics that tie back to the SDGs. Meanwhile, Unilever developed its own blueprint for sustainable growth (USLP) in 2010 and has since adapted this framework to better align with the SDG metrics. As other companies weigh their own engagement with the SDGs, they should consider incorporating some – or all – of the following recommendations highlighted by these two case studies.

First, companies must possess a comprehensive strategy with clearly articulated goals that map to the SDGs. The most successful companies focus on select SDGs where they can have the most impact, and then clearly align their target goals with core elements of their business. For example, Coca-Cola has prioritized water initiatives that improve their system-wide water efficiency, which simultaneously lowers the company's environmental footprint and creates operational efficiencies. The SDG Compass provides a useful guide to help any company map the SDGs against high impact areas across its individual value chain.⁸¹ By setting clear priorities, a company can more effectively drive

⁸¹ ““SDG Compass: The Guide for Business Action on the SDGs,” United Nations Global Compact.

internal improvements, as well as signal successes to external stakeholders, including customers, partners, and even competitors.

Once priorities are set, a company should publicly announce its commitment to the SDGs. The second recommendation is to utilize communications platforms promoted via the UN website. There are many efforts to track SDG commitments; however, it is most useful to streamline commitments through official UN channels. Companies should use www.business.un.org to register their individual commitment(s) and to publish annual progress reports. Multi-stakeholder partnerships should also be reported and updated as needed on the Partnerships for SDGs online platform. Participation on these two platforms helps ensure, at minimum, that (1) company contributions are monitored and measured in the context of all global SDGs efforts, and (2) multi-stakeholder partnerships are promoted, which can help galvanize public support and attract other partners to campaign.

Third, companies should also actively promote their participation in the 2030 Agenda regardless of whether they engage in individual company contributions, multi-stakeholder partnerships, or both. It is not enough to promote SDG contributions on UN channels; a company must deploy its own marketing campaign to strategically target its own key stakeholders. Social media is a core component of any marketing campaign, and consequently, a company should create a strong brand identity on multiple platforms such as Twitter. Both Coca-Cola and Unilever promote their SDG initiatives on Twitter; yet, the former seems to have more successfully cultivated a following of users who engage with their content. Coca-Cola regularly interacts with broader social media trends by sharing and retweeting timely content, which in turn has allowed the company to attract a wider audience who view the company's organically generated content. In order to effectively promote SDG initiatives, a company should cultivate a brand identity that

connects with other users and popular trends beyond its own account. This type of strategy promotes authentic two-way engagement on the platform between the company and their followers.

Companies should set a strategy, report their commitments to the UN, and promote SDG-related initiatives through an integrated social media strategy that encourages other stakeholders to engage in the discussion. Although Coca-Cola and Unilever are two of the largest corporations in the world, these recommendations can be applied to the private sector writ large. Still, analysis of smaller corporations and companies may reveal additional recommendations that can further promote the 2030 Agenda.

Conclusion

This report provides an additional lens through which to analyze how leading corporations have contributed to the UN Sustainable Development Goals. Other academics have offered more comprehensive literature reviews and even more robust analytical studies; however, analyzing a company's Twitter usage (and the subsequent response from Twitter users) offers a valuable perspective in this new era of social media. To be successful, companies cannot neglect their digital presence, just as the UN hopes that companies cannot neglect their participation in the 2030 Agenda. Achievement of the SDGs within the next ten years will require a strategic, multi-stakeholder approach in which the private sector assumes a more central role than ever before in the history of coordinated international development. As such, it is critical to assess how leading corporations are actively contributing to and catalyzing discussion of the SDGs. Analysis of smaller corporations and private companies will lend additional value to the findings of this report. Nevertheless, a focus on a company's social media content – regardless of the size of the company - will help advance the growing body of literature surrounding SDG

monitoring and evaluation. Doing so will help guarantee that the SDGs help achieve their desired impact.

Appendix A: Sample Size of Tweets, by Year (2015 – 2019)

Year	Total Unique Tweets, per year
2015	70,192
2016	28,881
2017	33,744
2018	47,001
2019	45,772
Total	225,590

Appendix B: Top Favorites, Retweets, & Replies, by Year (2015 – 2019)

2015		
	Company	No. of Tweets
Top Favorites	Maersk	71
	Planet Labs	23
	Mara Group	19
Top Retweets	Maersk	21
	Mara Group	26
	Novartis	26
Top Replies	Ericsson	2
	Novartis	2
	Maersk	1

2016		
	Company	No. of Tweets
Top Favorites	Nokia	84
	Safaricom	72
	Tata Companies	38

Top Retweets	Nokia	52
	Safaricom	47
	Nokia	43
Top Replies	Safaricom	6
	Vodafone	4
	Tata Companies	3

2017		
	Company	No. of Tweets
Top Favorites	Citibank	823
	Tata Companies	131
	Safaricom	56
Top Retweets	Citibank	140
	Manpower Group	38
	Tata Companies	29

Top Replies	Citibank	41
	Tata Companies	5
	Safaricom	5

2018		
	Company	No. of Tweets
Top Favorites	Blackbaud	139
	Maersk	47
	Coca-Cola Company	43
Top Retweets	Blackbaud	36
	Siemens	36
	Coca-Cola Company	19
Top Replies	Coca-Cola Company	5
	Coca-Cola Company	5
	Blackbaud	1

2019		
	Company	No. of Tweets
Top Favorites	Huawei	833
	Huawei	438
	Coca-Cola Company	311
Top Retweets	Coca-Cola Company	81
	Huawei	75
	Huawei	51
Top Replies	Huawei	56
	Coca-Cola Company	26
	Vodafone Group	11

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